

EXTENSIONS OF REMARKS

H.R. 1795, RESCIND DOLLAR LIMITATION ON POLICE AND FIRE-FIGHTER BENEFIT PLANS

HON. BENJAMIN A. GILMAN

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, June 5, 1997

Mr. GILMAN. Mr. Speaker, I rise today to introduce H.R. 1795, legislation to amend the Internal Revenue Code of 1986 to remove the dollar limitation on payment of benefits from a defined benefit plan maintained by a State or local government for the benefit of employees of the police department or fire department.

I am introducing this bill in an attempt to be fair to our local and State fire and police officials—those who day in and day out place their lives on the line for our protection.

As my colleagues may know, police officers and firefighters throughout most of the country are eligible to retire under certain defined benefit plans which generally allow for retirement after a fixed number of years of service. Typically, such services entails 20 or 25 years, regardless of age. Retirement benefits generally are based on a percentage of the retiring officer's highest 3-year salary average, and start at about 50 percent of that average. The average in most instances increases with additional years of service but usually does not exceed 65 to 75 percent.

Accordingly, many officers, living along the east coast or in large metropolitan and surrounding suburban areas throughout the country, are forced to work past their general retirement age in order to afford the high cost of living in these areas.

If we are going to continue to expect these men and women to protect our neighborhoods, we should at least allow them the opportunity to collect the money they have paid into their own pension. After all, under the Tax Code we allow those participants in private pension funds to collect the money they have paid, once vested. Why then don't we allow those who risk their lives and protect our streets on our behalf to collect the money they have both paid and earned?

H.R. 1795, does not provide any loss in Federal tax revenue dollars and, in fact, will increase revenue. Under current practice the moneys paid into these municipal pension funds are not required to be accounted for by the IRS unless collected by the retiree. Should we repeal these special provisions, under section 415, tax revenue would now be collected on the funds dispensed to retired police officers and firefighters.

H.R. 1795 is an issue of fairness.

I urge all of my colleagues to cosponsor this legislation and support our police and fire officials' efforts to collect their full pension benefits upon retirement.

H.R. 1795

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. REMOVAL OF DOLLAR LIMITATION ON BENEFIT PAYMENTS FROM A DEFINED BENEFIT PLAN MAINTAINED FOR CERTAIN POLICE AND FIRE EMPLOYEES.

(a) IN GENERAL.—Subparagraph (G) of section 415(b)(2) of the Internal Revenue Code of 1986 is amended by striking "participant—" and all that follows and inserting "participant, subparagraphs (C) and (D) of this paragraph and subparagraph (B) of paragraph (I) shall not apply."

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to years beginning after December 31, 1996.

CONGRATULATING PHIL FRIEDMAN ON HIS RECEIVING THE LIFETIME ACHIEVEMENT AWARD FROM THE EMANUEL FOUNDATION FOR HUNGARIAN CULTURE

HON. TOM LANTOS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, June 5, 1997

Mr. LANTOS. Mr. Speaker, I invite my colleagues to join me in congratulating Mr. Phil Friedman, founder of Computer Generated Solutions [CGS], who is receiving on June 8, 1997, the Lifetime Achievement Award from the Emanuel Foundation for Hungarian Culture. This richly deserved recognition highlights the outstanding accomplishments of a remarkable man.

An immigrant from the Soviet Union in 1976, Phil came to the United States with his wife, Rose, a few hundred bucks, even fewer English words, and a determination to succeed. In this new chapter of his life, Phil became a model immigrant and lived the American dream. From his business success to his impressive charitable and philanthropic commitments to his community, he has become an inspiration to all who know him.

Although he was trained in both electronic engineering and in accounting and finance, Phil discovered that the first requirements of life in America were learning both the language and cutting edge skills. He went to school to learn English and study computers, while Rose studied accounting. Much to his surprise, his first job lasted only 6 months before he was laid off for lack of work. Although the shock of unemployment was a new sensation to a man from the Soviet Union, Phil landed on his feet as a programmer, and then director of management information systems, in a major apparel firm. From his experience integrating software for the firm, he developed the innovative idea that would change his life yet again.

In 1984, Phil discovered that the systems integration software and techniques he had mastered could serve the entire fashion industry and not just one firm. He formed CGS and immediately landed a number of major companies as clients. In 1994, he bought out the software company on which his business depended and has invested millions to upgrade the products and remain competitive.

Today CGS employs nearly 1,000 people with offices in seven major cities and business partnerships throughout Europe, North America, and East Asia. Phil's 5-year plan to expand his operations and dramatically increase CGS revenues is well underway.

Mr. Speaker, Phil Friedman is a man who started with virtually nothing but the determination to not only survive, but succeed, in a new, unfamiliar, and highly competitive country. From his spectacular success he has sought to return as much as possible to his community and adoptive country. I am proud to invite my colleagues to join me in congratulating Phil and celebrating his lifetime of achievement.

SUPPORT FOR AUTISM FUNDING

HON. STEVEN R. ROTHMAN

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Thursday, June 5, 1997

Mr. ROTHMAN. Mr. Speaker, I rise today to share some facts about a disease that is very close to my heart—as it is to thousands of other Americans—autism. My nephew, Jack, the son of my twin brother, is afflicted with this disease and his illness has educated our entire family about how little is known, and how much still needs to be learned, about autism.

I want to tell my colleagues a few things about autism that will not be learned from watching the movie "Rain Man." Autism is not rare. It affects 400,000 people in the United States. One in 500 children born today will be autistic. Though 5 percent will make strides with early intervention, 95 percent of those affected will never marry, have a meaningful job, or live on their own. More than half will never learn to speak.

Autism affects more people than multiple sclerosis, cystic fibrosis, and childhood cancer combined, yet autism still receives less than 5 percent of the research funding of these other diseases. Autism costs America over \$20 billion dollars each year, yet just last year the NIH spent only \$31 per child on autism research, significantly less than what is spent on other diseases which affect fewer individuals.

Until very recently, there was no hope for people with autism. For 30 years, psychiatrists mistakenly thought of autism as an emotional problem, the fault of bad parenting. As a result of this tragic mistake, parents did not organize, no medical research was funded, no scientists were encouraged to enter the field, no progress was made and another generation of autistic children was lost.

But while the world ignored people with autism, science marched on, largely through the support Congress has given to the National Institutes of Health. The strides that science has made in neurology, immunology, and genetics are unbelievable. We have gone from penicillin to gene therapy in the span of a single lifetime. We live in a world of miracles and wonders. In an age when important discoveries

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